IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.1588 OF 1996

Mr.Vikram Varjivandas Shah .. Petitioner.

V/s.

Union of India & Ors. .. Respondents.

Mr.H.R. Shetty for the petitioner.

Mr.P.S. Jetly with Mrs.S.V. Bharucha for the respondents.

CORAM : R.M. LODHA &
J.P. DEVADHAR, JJ.

DATED : 10TH MARCH, 2006.

P.C. :

Heard.

2. By this writ petition, inter alia, the petitioner sought directions to the respondent Nos.2 to 4 to allow the clearance of the petitioners goods pertaining to the bills of entry No.1247/9 dated 13th May, 1995 and No.960/208 dated 17th April, 1996 under import licences No.2272088 dated 7th July, 1995 and No.2272103 dated 10th July, 1995.

3. By the order dated 20th August, 1996, while issuing rule, the learned Single Judge directed the respondents to permit clearance of the goods subject to petitioners furnishing bank guarantee to the

extent of 50% of the customs duty and bond to the extent of 50% for the rest. We are informed that as per the order dated 20th August, 1996, the petitioners furnished bank guarantee to the extent of 50% of the duty and the said bank guarantee is alive upto June, 2006. The petitioners also furnished bond to the extent of 50% of the duty.

4. From the affidavit filed on behalf of the respondents, it transpires that no specific stand has been set up that the petitioner was not bona fide transferee of the advance licence/s. It is also stated in the reply-affidavit that the investigation was going on and incomplete. We wanted to know from the learned counsel for the revenue about the result of the investigation. The learned counsel for the revenue is unable to tell us anything about the result of the investigation.

5. Taking all relevant facts and aspects into consideration, we are of the view that it would be in the fitness of things if the Assessing Officer completes the adjudication proceedings under Section 17 of the Customs Act, 1962 expeditiously and the petitioner co-operates with the Assessing Officer in that regard. The goods have already been released and by virtue of the interim order of this Court the

bank guarantee for 50% of the duty and the bond of remaining 50% are alive.

6. Accordingly, we dispose of the writ petition by following order :

i) The respondent No.4 shall complete the adjudication proceedings under Section 17 of the Customs Act, 1962 as expeditiously as possible and in no case later than three months.

ii) Until the adjudication proceedings are over and for a period of one month therefrom, the bank guarantee and bond furnished by the petitioner shall be kept alive.

7. No costs.

(R.M. LODHA, J.)

(J.P. DEVADHAR, J.)